

IRS News Release

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April 18 Deadline Approaching; Check IRS Payment Options

Videos:

Owe Taxes But Can't Pay? [English](#) | [Spanish](#) | [ASL](#)

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IR-2011-42, April 12, 2011

WASHINGTON — The Internal Revenue Service today reminded taxpayers who have not yet filed their 2010 tax returns that individual returns and payments are due next Monday, April 18, 2011.

There are several payment options available to taxpayers who have a balance due.

Payments can be made by:

- [Electronic funds withdrawal](#)
- [Credit or debit card](#)
- [The Electronic Federal Tax Payment System](#) or
- Check or Money Order

Detailed information on each of the first three payment types can be found on the IRS.gov [Electronic Payment Options Home Page](#).

Some taxpayers who itemize their deductions may be eligible to claim as a miscellaneous itemized deduction the convenience fee charged to pay individual income taxes by credit or debit card.

Taxpayers who pay by check or money order should make the payment out to the "United States Treasury." The tax year, form number and Social Security number should all be included on the check or money order. Also, include Form 1040-V, Payment Voucher, along with the payment and tax return. If you have already submitted your tax return but still need to pay all or some of the balance, you may mail the check or money order to the IRS with Form 1040-V.

For [members of the military](#) and others serving in combat zones, the filing and payment deadline is normally postponed until at least 180 days after the service member leaves the combat zone, so the April 18 deadline to file and pay does not apply. If you are eligible, you get the extra time without having to ask for it.

Avoid Penalties and Interest

If you have a balance due, it's important to pay your tax bill by April 18 to avoid penalties and interest. But even if you cannot pay your entire bill, pay as much as you can to minimize penalties and interest.

Installment Agreements

For those taxpayers who cannot pay in full by April 18, an installment agreement may be appropriate. Several options are available for setting up a payment agreement with the IRS:

- Most people can set up a payment agreement on line in a matter of minutes. Those who owe \$25,000 or less in combined tax, penalties and interest qualify to use the [Online Payment Agreement \(OPA\)](#). You can choose this option even if you have not yet received a bill or notice from the IRS. For details, refer to [What Information Do I Need to Use OPA?](#)
- File [Form 9465](#) (PDF), Request for Installment Agreement. This form can be filed electronically along with your return or downloaded from IRS.gov and mailed along with your paper return. If you have received a tax bill, mail your completed form to the address on your bill.
- Call the number on the bill or notice you received from the IRS. Make sure you have the bill or notice handy along with your Social Security number.

Offers in Compromise

The IRS recently expanded the streamlined [Offer in Compromise](#) program, which now covers taxpayers with annual incomes of up to \$100,000 and tax liabilities up to \$50,000.

An Offer in Compromise is an agreement between a taxpayer and the IRS that settles the taxpayer's tax liabilities for less than the full amount owed. It is subject to acceptance based on legal requirements. Generally, the IRS will not accept an offer if it believes the liability can be paid in full as a lump sum or through a payment agreement. Prior to approval, the IRS examines the taxpayer's income and assets to determine the taxpayer's ability to pay.